

Charity Registration No. 1009827

Company Registration No. 02693728 (England and Wales)

**TENDRING MENTAL HEALTH SUPPORT**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**tc** accounts · tax · legal · financial planning

92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

# TENDRING MENTAL HEALTH SUPPORT

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## TENDRING MENTAL HEALTH SUPPORT

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs P Aylott Dr M Beardmore Mrs A Bird Mr A Blake Mrs M Goddard Mr J Hobley Mr D Percival MBE Mr R W Smith Mr G Thornton
<b>Chief Executive Officer</b>	Mrs G Jarrett
<b>Charity number</b>	1009827
<b>Company number</b>	02693728
<b>Principal address</b>	Summit House 14/16 Orwell Road Clacton on Sea Essex CO15 1PP
<b>Registered office</b>	Summit House 14/16 Orwell Road Clacton on Sea Essex CO15 1PP
<b>Auditor</b>	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG

## TENDRING MENTAL HEALTH SUPPORT

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 30 JUNE 2023**

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The trustees present their report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

We deliver a variety of different services through procurement and grants.

- SUMMIT Support Centre is a 5 year project which started in March 2020 funded by the Lottery's Community Fund. This project provides practical help and support for people in the Tendring area providing therapeutic sessions such as Mindfulness, drop in advocacy and a correspondence clinic helping people to resolve day to day issues. We are able to provide a face to face service and support through virtual platforms.
- AB4D is funded by Essex County Council and helps people to have a voice in their local community and at a strategic level. SUMMIT facilitate meetings across the county of Essex where people with disabilities come together to discuss issues that are important to them. It provides people with a lived experience of learning disability and autism to resolve local issues at a local level with the support of facilitators and advocates.
- "2 Can" is funded by Realising Ambitions. This is a partnership project with Essex Carers Support led by SUMMIT. It brings together 2 specialist organisations enabling them to deliver a family approach to recovery. "2Can" is innovative and holistic, supporting the wellbeing of individuals that have received acute mental health services, their carer's and family members. This approach ensures that people do not have to suffer the wait between organisational referrals to get the help the need and they are empowered to seek local community solutions.
- The Autism Navigation Service is an Essex wide service, including the unitary boroughs of Southend and Thurrock, supporting adults who are seeking an assessment of Autistic Spectrum Disorder. Advocates support adults through the assessment process and beyond, helping them to sustain employment and to address inequality. In addition to providing support across the diagnostic pathway the advocates facilitate peer support groups across Greater Essex and provide information, advice and guidance to families and carers. This service is funded by ECC and district NHS Integrated Care Boards.
- Health Advocacy Project. This service is funded by Suffolk and NE Essex ICB, providing an independent voice for those that are homeless or at risk of homelessness in Tendring and Colchester, addressing health inequalities and helping people to access the support they need.

During 2023 SUMMIT have delivered a range of short term projects including:

- Discharge Support Advocacy for vulnerable adults who have left secure hospital settings and have moved back into the community, ensuring they are safe, settled and well.
- Inclusion Advocacy for the long term unemployed in Clacton.
- Mind the Gap- provides a bespoke service for adults who may have been homeless, providing them with the support they may need to maintain and sustain their own tenancy, and equip them with the skills they need to thrive.

## **TENDRING MENTAL HEALTH SUPPORT**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2023**

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#### **Achievements and performance**

TMHS/SUMMIT were awarded the Autism Navigation Service after a successful procurement process. This is a three-year contract starting in June 2023 with the option of a two-year extension.

SUMMIT continues to provide statutory advocacy and community advocacy which is “spot” purchased from Local Authorities and Care Providers.

The difference made to beneficiaries, when achieving the projected outcomes, results in improved wellbeing, increased inclusion and opportunity.

When measuring achievements against objectives TMHS/SUMMIT has met all its significant milestones with its contractual partners.

TMHS/SUMMIT's Key Performance Indicators (KPI's) have been met – measured by using an impact scale which is verified by an external organisation.

#### **Financial review**

During the year under review the Charity had a surplus on its Income and Expenditure Account of £204,852 (2022: £276,415). The total funds of the charity as at the balance sheet date amounted to £1,686,881 (2022: £1,482,029).

The service delivery philosophy remains unchanged as being the positive approach to service users. The expansion of the organisation has led the Trustees and Chief Executive Officer to review internal structures and philosophy and has brought about a fresh enthusiasm and joint commitment from the whole organisation.

The Trustees remain conscious of the need to keep costs to a minimum and provide an efficient and professional service, dedicated to its clients. Without the dedicated staff and volunteers it would not be able to run the varied services to their current level.

#### **Reserves policy**

The Executive Committee acknowledges that it is desirable to hold unrestricted funds which would represent between three and six months of annual resources expended, which equates to between £140,000 and £280,000. At the Balance Sheet date the full unrestricted reserves amounted to £1,091,339 (2022: £961,765). Of this amount £190,492 is tied up in fixed assets, which are not readily convertible to cash. The remaining reserves of £900,847 (2022: £767,793) are available to meet expenses, pending receipt of funding from the statutory agencies.

#### **Plans for future periods**

Consultation for future partnership contracts for 2024 and beyond has already commenced. Discussions are already being held with the current funding agencies and wider partners. TMHS/SUMMIT are one of the board members of Tendring Together. Tendring Together was formed as a commissioning market place, advocating for the allocation of funding resources and activities.

#### **The cost-of-living crisis**

We acknowledge that there is continuing uncertainty regarding the future funding of charities. As grant funding comes to an end, it is vital that we continue to deliver outstanding services and meet all our performance indicators. The trustees will continue to ensure that the contractual obligations of the charity are met and will encourage and promote the seeking of other related opportunities.

## TENDRING MENTAL HEALTH SUPPORT

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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#### **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 4 March 1992 and registered as a charity on 17 March 1992.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its articles of association. Under those articles, the members of the Executive Committee are elected at the Annual General Meeting (AGM) to serve a period of one year, subject to ratification at each AGM.

On 30th July 2018 the Articles of Association were changed so that the minimum number of members on the Executive Committee shall not be less than five, or more than twenty five. The minimum number of the Executive Committee required to form a quorum shall be not less than one half of the Executive Committee.

Appointment and induction of Trustees - All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Executive Committee has regard to the requirement for any specialist skills needed.

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to read relevant publications by the Charity Commission and to attend external training events where these will facilitate the undertaking of their role.

#### **Risk Management**

The Executive Committee has instigated a review of the major risks to which the charity may be exposed and systems have been established to mitigate those risks. Internal risks have been minimized by the implementation of procedures for authorisation of all transactions to ensure consistent quality for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

This work has identified that financial sustainability is the major financial risk for the charity. To manage this risk, the reserves policy is regularly reviewed to ensure there is sufficient working capital. Attention has also been focussed on non-financial risks. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs P Aylott

Dr M Beardmore

Mrs A Bird

Mr A Blake

Mrs M Goddard

Mr J Hobley

Mr D Percival MBE

Mr R W Smith

Mr G Thornton

## **TENDRING MENTAL HEALTH SUPPORT**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 30 JUNE 2023***

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The charity has a Management Committee of up to 10 members who meet at least quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has ten members from a variety of professional backgrounds relevant to the work of the charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive. The Service Coordinator and Project Manager have responsibility for the day to day management of the services, individual supervision of the staff team, and also ensure that the team continue to develop their skills and working practices in line with good practice.

In setting key management personnel pay, the charity takes account of the skills and experience required for each role and the remuneration in the sectors from which suitable candidates for such posts would be found. TMHS provides a current level of reward to recruit a strong, committed leadership team.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees report was approved by the Board of Trustees.

**Mr A Blake**

Trustee

Dated: 13 December 2023

## **TENDRING MENTAL HEALTH SUPPORT**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 JUNE 2023***

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The trustees, who are also the directors of Tendring Mental Health Support for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## TENDRING MENTAL HEALTH SUPPORT

### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT

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#### **Opinion**

We have audited the financial statements of Tendring Mental Health Support (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustee's with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## TENDRING MENTAL HEALTH SUPPORT

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## TENDRING MENTAL HEALTH SUPPORT

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT

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##### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**TENDRING MENTAL HEALTH SUPPORT**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF TENDRING MENTAL HEALTH SUPPORT**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Simon Garner FCA (Senior Statutory Auditor)**  
**for and on behalf of TC Group**

**Statutory Auditor**

Office: Clacton on Sea

19 December 2023

TC Group is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

**TENDRING MENTAL HEALTH SUPPORT**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					<b>as restated</b>
Donations and legacies	<b>3</b>	1,107	357,000	358,107	426,614
Charitable activities	<b>4</b>	344,075	-	344,075	294,772
Investments	<b>5</b>	12,636	-	12,636	85
Other income	<b>6</b>	-	-	-	729
<b>Total income</b>		<u>357,818</u>	<u>357,000</u>	<u>714,818</u>	<u>722,200</u>
<b>Expenditure on:</b>					
Charitable activities	<b>7</b>	<u>228,244</u>	<u>281,722</u>	<u>509,966</u>	<u>445,785</u>
<b>Net income for the year/ Net movement in funds</b>		129,574	75,278	204,852	276,415
Fund balances at 1 July 2022		<u>961,765</u>	<u>520,264</u>	<u>1,482,029</u>	<u>1,205,614</u>
<b>Fund balances at 30 June 2023</b>		<u><u>1,091,339</u></u>	<u><u>595,542</u></u>	<u><u>1,686,881</u></u>	<u><u>1,482,029</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## TENDRING MENTAL HEALTH SUPPORT

### BALANCE SHEET

AS AT 30 JUNE 2023

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		2023		2022	
	Notes	£	£	£	£
				as restated	
<b>Fixed assets</b>					
Tangible assets	11		190,492		193,972
<b>Current assets</b>					
Debtors	12	203,042		307,840	
Cash at bank and in hand		1,304,370		989,987	
		<u>1,507,412</u>		<u>1,297,827</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(11,023)</u>		<u>(9,770)</u>	
Net current assets			1,496,389		1,288,057
<b>Total assets less current liabilities</b>			<u>1,686,881</u>		<u>1,482,029</u>
<b>Income funds</b>					
Restricted funds	14		595,542		520,264
Unrestricted funds			1,091,339		961,765
			<u>1,686,881</u>		<u>1,482,029</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 13 December 2023

Mr R W Smith  
Trustee

Company Registration No. 02693728

**TENDRING MENTAL HEALTH SUPPORT****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 30 JUNE 2023**

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>				<b>as restated</b>	
Cash generated from operations	17		301,747		304,020
<b>Investing activities</b>					
Purchase of tangible fixed assets			-	(62,440)	
Interest received		12,636		85	
<b>Net cash generated from/(used in) investing activities</b>			12,636		(62,355)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			314,383		241,665
Cash and cash equivalents at beginning of year			989,987		748,322
<b>Cash and cash equivalents at end of year</b>			1,304,370		989,987

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## TENDRING MENTAL HEALTH SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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#### 1 Accounting policies

##### Charity information

Tendring Mental Health Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Summit House, 14/16 Orwell Road, Clacton on Sea, Essex, CO15 1PP.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Incoming resources

Income arising from Charitable Activities is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income is recognised in line the Charities Statement of Recommended Practice (SORP), when the charity has control over the funds, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on receipt.

## TENDRING MENTAL HEALTH SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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#### 1 Accounting policies

(Continued)

##### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	20% straight line
Plant and equipment	25% reducing balance

The residual value of the freehold land and buildings is in excess of its cost. Therefore, no depreciation has been charged.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Key sources of estimation uncertainty

###### Depreciation

The charity has selected a depreciation method based on the expected useful life of the asset. There has been no indication that there has been a significant change since the last annual reporting date in the pattern by which the charity expects to consume the assets future economic benefits.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
				<b>as restated</b>
Donations and gifts	1,107	357,000	358,107	426,614
	<u>1,107</u>	<u>357,000</u>	<u>358,107</u>	<u>426,614</u>
<b>For the year ended 30 June 2022</b>	<u>2,217</u>	<u>424,397</u>		<u>426,614</u>
<b>Donations and gifts</b>				
Project related- see note 15	-	357,000	357,000	424,397
Miscellaneous one-off donations	1,107	-	1,107	2,217
	<u>1,107</u>	<u>357,000</u>	<u>358,107</u>	<u>426,614</u>

**4 Charitable activities**

	<b>Advocacy and carer support 2023</b>	Advocacy and carer support
	2023	2022
	£	£
		<b>as restated</b>
Charitable activities	344,075	294,772
	<u>344,075</u>	<u>294,772</u>
Analysis by fund		
Unrestricted funds	344,075	294,772
	<u>344,075</u>	<u>294,772</u>

**Charitable trading income**

This income includes £326,075 received from Essex County Council and £18,000 received from Community Voluntary Services Tendring, to enable the charity to carry out its objectives.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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5 Investments

	<b>Unrestricted funds</b>	Total
	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Interest receivable	12,636	85
	<u>          </u>	<u>          </u>

6 Other income

	<b>Unrestricted funds</b>	Total
	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Coronavirus Job Retention Scheme grant income	-	729
	<u>          </u>	<u>          </u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

7 Charitable activities

	Advocacy and carer support 2023 £	Advocacy and carer support 2022 £
Staff costs	358,619	291,092
Depreciation and impairment	3,480	9,389
Repairs and maintenance	1,748	4,604
Insurance	7,775	7,023
Other establishment	25,391	6,771
Other motor/travel costs	10,811	5,691
Telephone	9,262	5,197
Other office costs	49,228	78,305
Training	6,308	2,735
Accountancy fees	14,400	14,400
Legal and professional fees	17,194	15,224
Other finance costs	170	134
	<u>504,386</u>	<u>440,565</u>
Share of governance costs (see note 8)	5,580	5,220
	<u>509,966</u>	<u>445,785</u>
<b>Analysis by fund</b>		
Unrestricted funds	228,244	108,902
Restricted funds	281,722	336,883
	<u>509,966</u>	<u>445,785</u>

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

8 Governance costs

	2023 £	2022 £
Audit fees	5,580	5,220
	<u>5,580</u>	<u>5,220</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Related party transactions are shown in note 16.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	18	15
	<u>18</u>	<u>15</u>

Employment costs

	2023 £	2022 £
Wages and salaries	327,514	267,120
Social security costs	20,877	15,722
Other pension costs	10,228	8,250
	<u>358,619</u>	<u>291,092</u>

No employee received employment benefits of more than £60,000 during the year (2022: Nil).

The remuneration of key management personnel during the year amounted to £82,790 (2022: £80,842). Mrs G Jarrett and Mrs V O'Sullivan were deemed to be key management personnel during the period.

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

11 Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Plant and equipment £	Total £
<b>Cost</b>				
At 1 July 2022	132,264	54,000	91,781	278,045
At 30 June 2023	132,264	54,000	91,781	278,045
<b>Depreciation and impairment</b>				
At 1 July 2022	-	5,400	78,673	84,073
Depreciation charged in the year	-	200	3,280	3,480
At 30 June 2023	-	5,600	81,953	87,553
<b>Carrying amount</b>				
At 30 June 2023	132,264	48,400	9,828	190,492
At 30 June 2022	132,264	48,600	13,108	193,972

12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		<b>as restated</b>
Trade debtors	13,002	27,401
Other debtors	300	1,500
Prepayments and accrued income	189,740	278,939
	203,042	307,840

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	5,623	4,730
Accruals and deferred income	5,400	5,040
	11,023	9,770

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 July 2022	Incoming resources	Resources expended	Balance at 30 June 2023
	£	£	£	£
	<b>As restated</b>			
Summit Support Centre	216,966	-	(111,753)	105,213
Realising Ambitions Funding Programme	13,000	-	-	13,000
National Lottery- Covid Grant	20,000	-	-	20,000
Tech and Talk Project	5,000	-	-	5,000
Discharge Support Project	17,000	75,000	(29,574)	62,426
Inclusion Advocacy Project	60,000	180,000	(51,754)	188,246
Health Advocacy Project	125,798	35,000	(59,067)	101,731
Summit Tool Box Project	10,000	-	-	10,000
Summit Solutions Project	7,500	-	-	7,500
Mind the Gap Project	45,000	65,000	(29,574)	80,426
Cost of Living Crisis Project	-	2,000	-	2,000
	<u>520,264</u>	<u>357,000</u>	<u>(281,722)</u>	<u>595,542</u>

## TENDRING MENTAL HEALTH SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

#### 14 Restricted funds

(Continued)

The Summit Support Centre fund represents grants from the Lotteries Board to fund the salaries of a new Project Coordinator, a Support Advocate and a Facilitator together with associated costs.

The Realised Ambitions Funding Programme provides support to voluntary and community sector organisations from across the UK.

The National Lottery Covid Grant was an increase to the existing agreement and the additional funds follow the same terms and conditions.

The Tech and Talk Project, in partnership with Jaywick Resource Centre, provides accessibility to IT resources and data.

The Discharge Support Project provides a service to adults who have been discharged from Psychiatric hospitals into the community.

The Inclusion Advocacy Project supports the wider initiative of the Tendring Health and Care academy by providing advocacy to vulnerable citizens, who are beginning their journey towards inclusion.

The Health Advocacy Project works with people in Tendring who are homeless or at risk of homelessness.

The Summit Toolbox Project works with the families and victims of suicide to capture their experiences and views on current support mechanisms and service.

The Summit Solutions Project provides support for males with mental illness by providing one to one support and small virtual groups.

The Mind the Gap Project provides support to people living in Tendring and Colchester, with the aim of helping them keep their tenancy.

The Cost of Living Crisis Project provides support to the most vulnerable residents of Tendring to tackle poverty and inequality.

#### 15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Fund balances at 30 June 2023 are represented by:				<b>as restated</b>
Tangible assets	190,492	-	190,492	193,972
Current assets/(liabilities)	900,847	595,542	1,496,389	1,288,057
	<u>1,091,339</u>	<u>595,542</u>	<u>1,686,881</u>	<u>1,482,029</u>

**TENDRING MENTAL HEALTH SUPPORT**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2023**

**16 Related party transactions**

During the year the charity paid £14,400 (2022: £14,400) for bookkeeping services to Jaygate Management Limited, a company of which R Smith is a director and significant shareholder. The transactions were carried out on an arms length basis.

<b>17 Cash generated from operations</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
		<b>as restated</b>
Surplus for the year	204,852	276,415
Adjustments for:		
Investment income recognised in statement of financial activities	(12,636)	(85)
Depreciation and impairment of tangible fixed assets	3,480	9,389
Movements in working capital:		
Decrease in debtors	104,798	16,521
Increase in creditors	1,253	1,780
<b>Cash generated from operations</b>	<b>301,747</b>	<b>304,020</b>

**18 Analysis of changes in net funds**  
The charity had no debt during the year.

**19 Prior period adjustment**

**Reconciliation of change in funds**

		<b>At 1 Jul 2020</b>	<b>At 1 Jul 2021</b>	<b>At 30 Jun 2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances as previously reported		781,211	923,833	1,208,790
Change in the timing of revenue recognition	<b>1</b>	385,623	281,781	273,239
Fund balances as adjusted		1,166,834	1,205,614	1,482,029

TENDRING MENTAL HEALTH SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

19 Prior period adjustment (Continued)

Reconciliation of net movement in funds

	Notes	2020 £	2021 £	2022 £
Net movement in funds as previously reported		(101,726)	142,623	284,957
Change in the timing of revenue recognition	1	385,623	(103,841)	(8,542)
Net movement in funds as adjusted		283,897	38,782	276,415

Notes to reconciliations on prior period adjustment

1 Change in the timing of revenue recognition

Grant income was previously recognised when it was received by the charity. This was considered to be a more accurate basis on which to recognise such income but was in contravention to the Charities Statement of Recommended Practice (SORP).

Figures have been restated to recognise income in accordance with the SORP.